

INDUSTRY CIRCULAR

OFFICE OF THE COMMISSIONER OF INTERNAL REVENUE
ALCOHOL AND TOBACCO TAX DIVISION



WASHINGTON 25, D. C.

Industry Circular No. 61-48

November 22, 1961

SIMPLIFIED TEST FOR DETERMINING ALDEHYDE CONTENT

Proprietors of distilled spirits plants
and others concerned:

Purpose. This circular is issued to inform you that Revenue Ruling 61-205, published in Internal Revenue Bulletin No. 1961-48, of November 27, 1961, provides a simplified test for determining whether distillates contain one-tenth of one percent or more of aldehydes.

Background. 26 CFR 201.275 provides that distillates containing substantial quantities of fusel oil, aldehydes, and other extraneous substances may be removed from the distilling system before the production gauge for addition to fermenting or distilling material at the distillery where produced. Such distillates must be tested before removal from the system. If the test indicates an aldehyde content of less than one-tenth of one percent (and fusel oil content of less than one-half of one percent), an application to the Assistant Regional Commissioner and his approval is required before the distillate may be removed from the system and used.

Authorized test for aldehydes. To assist proprietors, the National Office laboratory has developed the following simplified test for determining whether distillates contain one-tenth of one percent or more of aldehydes:

Reagent - 0.02 grams potassium permanganate per liter of distilled water (freshly prepared solution).

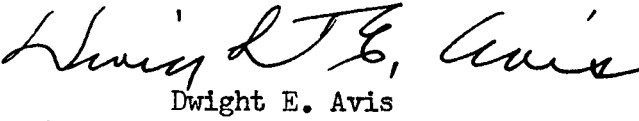
To 1 milliliter of distillate add 10 milliliters of USP grade 190 proof ethyl alcohol.

Add 5 milliliters of reagent to the diluted sample.

If one-tenth of one percent (.001) or more of aldehydes --
in one minute or less.

may be removed for use at any distilled spirits plant where
distillates containing aldehydes are added to fermenting or distilling
under the provisions of 26 CFR 201.275.

Inquiries. Inquiries concerning this circular should refer to its number and be addressed to your Assistant Regional Commissioner (Alcohol and Tobacco Tax).


Dwight E. Avis
Director, Alcohol and Tobacco Tax Division